(b) Andhra Pradesh received FDI inflows of Rs. 23,664.74 crores during the period January 2000—August, 2005.

(c) to (e) Government have put in place an attractive and liberal framework supported by simplified approval procedures. Investor's decisions are based on their commercial judgement.

Income tax deduction on donation to Archery Association

2200. DR. ALLADI P. RAJKUMAR: Will the Minister of FINANCE be pleased to state:

(a) whether Government have issued notification for giving 100 percent Income Tax deduction on donation to the Archery Association of India;

(b) if so, the details thereof;

(c) whether this will help the development of Archery in India; and

(d) whether other sports are also being considered for this benefit?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Yes Sir. Under the provisions of Section 80G(2)(c) of the Income-tax Act, donations by companies to the Archery Association of India have been ordered as tax deductible.

(b) Archery Association of India, New Delhi has been specified as an association for the Assessment Year 2006-2007 to 2008-2009 for the purposes of clause (c) of sub-section (2) of Section 80G of the Income Tax Act, 1961 *vide* Notification S.O. 1467(E) dated 6th October, 2005 published on 6th October, 2005 in Part II, Section 3(ii) of the gazette of India, Extraordinary.

(c) Yes Sir.

(d) Section 80G(2)(c) of the Income-tax Act, 1961 read with Rule 18AAAAA of the Income-tax rules, 1962 provides guidelines for specifying any association or institution enganged in (i) the development of infrastructure for sports and games; or (ii) the sponsorship of sports and games in india for the purposes of notification under section 80G(2)(c) notifying it for hundred per cent deduction on the amount of donation

made to it from the total income of the donor Company. Presently, no application from any association or institution is pending for consideration for issue of notification in this regard.

Easing of NPA provisioning rules for urban co-operative banks

2201. SHRI RAJKUMAR DHOOT: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that RBI has eased NPA provisioning rules for Urban Co-operative Banks;

(b) if so, the details thereof and the reasons therefor; and

(c) its impact on other Banks?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) Yes, Sir. RBI has permitted certain categories of Urban Cooperative Banks (UCBs) *viz*, unit banks *i.e.* banks having a single branch/Head Office with deposits upto Rs. 100 crore and banks having multiple branches within a single district with deposits upto Rs. 100 crore, to classify Loan Accounts as NPAs based on 180 days delinquency norm instead of the extant 90 days norm. The relaxation has been given for the explicit purpose of enabling the UCBs concerned to transit to the 90 days/NPA norm in the year 2007-08 by building up adequate provisions and strengthening their appraisal, disbursement and post disbursement procedures. The relaxation will be in force upto 31.03.2008.

(c) Banks that do not fall in the above category shall classify their loan accounts as NPA as per 90 days/norm as hitherto.

PSUs in Punjab

2202. SHRI DHARAM PAL SABHARWAL: Will the Minister of HEAVY INDUSTRIES AND PUBLIC ENTERPRISES be pleased to state:

(a) the details of Public Sector undertakings functioning at present in Punjab;